



**DEPARTMENT OF REVENUE**  
Property Tax Division

**FOREWORD**

**PERSONAL PROPERTY MANUAL**

Effective: **January 1, 2006**

**FOREWORD**

This 2006 Personal Property Manual contains information pertaining to the identification, classification, valuation and assessment of locally assessed personal property in Arizona. It is intended for use by the Arizona County Assessors and their appraisal staff for that purpose. It is effective January 1, 2006 for tax year 2006. Statutory changes enacted through the most recent 2005 legislative session which affect personal property valuation and assessment in Arizona have been included. This manual is a revised version of the Personal Property Manual issued by the Department of Revenue on January 1, 2005 and supersedes all previous Personal Property Manuals issued by the Department. It will be in effect until it is revised or is replaced by another manual. Other information may subsequently be issued as a part of this manual, or as separate guideline documents, if considered necessary.

All inquiries, comments and suggestions concerning any specific material contained in this manual may be submitted to the following address:

Arizona Department of Revenue

Property Tax Division

Personal Property Unit

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The Personal Property Manual is also available at no charge on the Arizona Department of Revenue's web site at **[www.azdor.gov](http://www.azdor.gov)**. Choose either the "Individual" or "Business" user's link, then the "Property Tax" link, and then "Publications Available on Web Site" link.